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From:

Sent: Wednesday, January 21, 2009 8:30:12 AM

To:

Cc:

Subject: RE: Closing AAR w/ NBAPs issued

The Form 870-PT's converted the settling partners partnership items and removed them from the TEFRA proceedings. I.R.C. 6231(b)(1)(C). Any partner who has a fully executed Form 870-PT would not be subject to an FPAA, so there is no point in sending one to any settled partner. The settled partner would have two years from the date we cosigned his settlement to file a refund claim under section 6230(c)(1)(B) and and (c)(2)(B)(i) if we don't issue him a refund within this two year time period. If they timely file refund claims, the period for issuing refunds would be further extended under section 6230(d)(3) for the period under section 6532 during which they can file suit.